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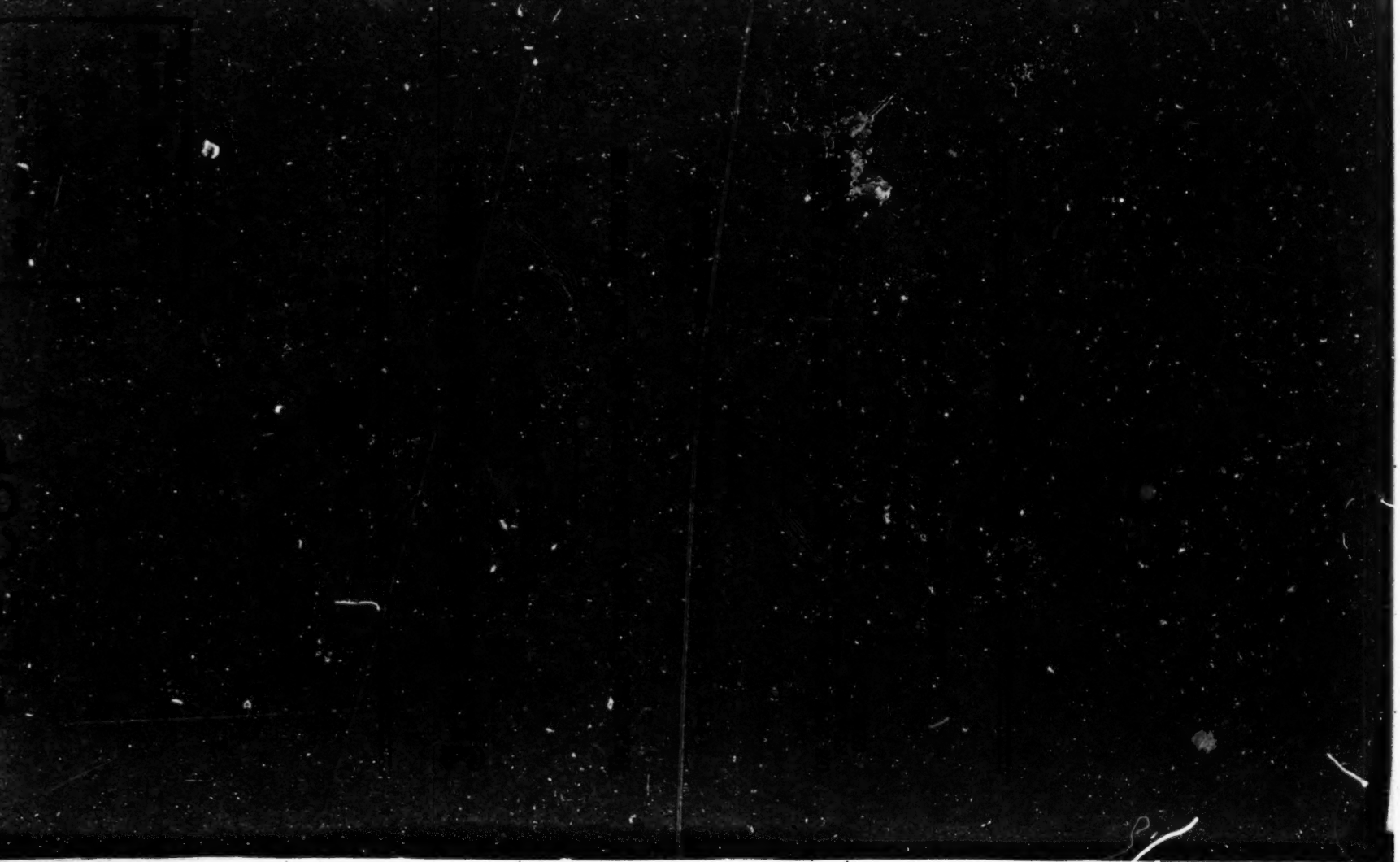

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In the Supreme Court of the United States

OCTOBER TERM, 1939

No. 962

ELECTRO-CHEMICAL ENGRAVING CO., INC., PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SECOND CIRCUIT

MEMORANDUM FOR THE RESPONDENT

We do not oppose the granting of a writ of certiorari in this case.

There is now pending in this Court the Government's petition for a writ of certiorari (No. 895) to the Circuit Court of Appeals for the Sixth Circuit in *Commissioner* v. *Hammel,* 108 F. (2d) 753, in which a conflict with the instant case is asserted. While we think the decision of the court below is correct, we do not oppose the granting of the writ in view of the conflict and because it is important in

the administration of the revenue laws that the question be settled.

Respectfully submitted.

FRANCIS BIDDLE,
Solicitor General.

MAY 1940

U. S. GOVERNMENT PRINTING OFFICE: 1940

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